

LUMBEE TRIBE OF NORTH CAROLINA

CLL0-2013-0919-05

DATE: SEPTEMBER 19, 2013

"AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE"

WHEREAS, The Lumbee Tribe of North Carolina, a recognized Indian Tribe of the State of North Carolina subject to the Constitution of the Lumbee Tribe of North Carolina and its inherent powers of self-government; and

WHEREAS, Article VII, Section 1 of the Constitution of the Lumbee Tribe of North Carolina delegates all legislative authority to the Tribal Council; and

WHEREAS, The Council has the authority to approve, adopt, and amend the annual fiscal year budget and budget process; and

WHEREAS, The Council is responsible for overseeing, reviewing, and approving actual expenditures and budget variances throughout the fiscal year, and

WHEREAS, The Council has the authority and fiduciary responsibility to ensure compliance with all program funding and allocations; and

WHEREAS, The Council by legislative authority approves the external auditor for the fiscal year budgets of the Lumbee Tribe of North Carolina; and

THEREFORE, Be it enacted by the Tribal Council of the Lumbee Tribe of North Carolina the following ordinance shall be cited as "**AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS**"

SECTION 1 PURPOSE

The purpose is to strengthen controls and operating efficiency for financial statement reporting by the Director of Finance in the Administration Department to the Tribal Council and Auditors.

SECTION 2 IMPLEMENTATION AND COMPLIANCE

1. The audit of the financial statements shall be done on a timely basis. The books shall be ready to audit by November 15, 2013 and the audit shall be completed and delivered by January 15, 2014 and shall continue respectively thereafter.
2. The Tribe's chart of accounts shall be simplified by eliminating the two digit year designation. The change is because the federal government's requirement of maintaining grants on a "by-year" basis has been eliminated.

3. The Director of Finance shall reduce the number of checking accounts to four (4) accounts needed to comply with the grantor requirements and facilitate operating efficiency.
4. The Tribal Council shall consolidate the number of entities to conduct Tribal business. The audit recommends only additional entities needed are those in which the Tribe does not have total control, such as an entity as Arrowpoint, LLC.
5. The Director of Finance shall conduct internal audits affairs prior to the external audits. No funds for internal audits shall be appropriate by tribal Council or used by the Administration for internal audits.

SECTION 3 SAVING CLAUSE

1. In the event that any phase, provision, part, paragraph, subsection, or section of this ordinance is found by court of competent jurisdiction to violate the Constitution, laws, or ordinances of the Lumbee Tribe of North Carolina, such phase, provision, part, paragraph, subsection or section shall be considered to stand alone and to be deleted from this ordinance, the entirety of the balance of the ordinance to remain in full and binding force and effect.

CERTIFICATION

THIS "AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE". CLL0-2013-0919-05, ADOPTED AT A MEETING OF THE TWENTY-ONE (21) MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 20 MEMBERS WERE PRESENT, CONSTITUTING A QUORUM, THIS THE 19TH DAY OF SEPTEMBER, 2013 BY A VOTE OF 15 YES, 4 NO, AND 0 ABSTENTION(S).

Pearlean Revels

ATTEST: PEARLEAN REVELS

Speaker, Tribal Council of the Lumbee Tribe of North Carolina

September 23, 2013

Larmari Louise Mitchell

ATTEST: LARMARI LOUISE MITCHELL

Secretary, Tribal Council of the Lumbee Tribe of North Carolina

Sept. 23, 2013

PAUL BROOKS

Chairman, Lumbee Tribe of North Carolina

Date

RECEIVED

POSTING

This CLLO-2013-0919-05 "AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE", duly posted on this the 1 day of ~~September~~, 2013.

Cynthia L. Hunt October 01, 2013.

Date

ATTEST: CYNTHIA HUNT

Tribal Clerk, Lumbee Tribe of North Carolina

ROLL CALL VOTE RESULTS TO ADOPT
CLL0-2013-0919-05 "AUDIT RECOMMENDATIONS FOR IMPLEMENTATION
AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE"

15 YES, 4 NO, 0 ABSTENSION(S)

District 1:	Evan Davenport	NO
District 2:	Terry Hunt	NO
	Larmari Louise Mitchell	YES
District 3:	Pearlean Revels	YES
	Lesaundri Hunt	YES
District 4:	Jonathan Locklear	NO
District 5:	Bobby Oxendine	YES
	Charles Bullard	ABSENT FOR VOTE
District 6:	Larry Anthony Chavis	YES
	McDuffie Cummings	YES
District 7:	Robert Chavis	YES
	Larry Campbell	YES
	Terry Campbell	YES
District 8:	Steve Sampson	ABSENT
District 9:	Anita Hammonds Blanks	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	NO
District 12:	Danita Locklear	YES
	Walter Lowery	YES
District 13:	William Maiden	YES
District 14:	Homer Fields	YES

CERTIFICATION OF VETO OVERRIDE

THIS VETO OVERRIDE OF “AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE” WAS CERTIFIED AT A MEETING OF THE 21 SEATED MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 20 MEMBERS WERE PRESENT , CONSTITUTING A QUORUM, THIS 21TH DAY OF NOVEMBER, 2013 BY A VOTE OF 20 FOR, 0 AGAINST, 0 ABSTENTION(S).

ROLL CALL VOTE RESULTS TO ADOPT “AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE”

20 FOR, 0 AGAINST, 0 ABSTENTION(S)

District 1:	Evan Davenport	YES
District 2:	Terry Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Pearlean Revels	YES
	Lesaundri Hunt	YES
District 4:	Jonathan Locklear	ABSENT FOR VOTE
District 5:	Bobby Oxendine	YES
	Charles Bullard	YES
District 6:	Larry Anthony Chavis	YES
	McDuffie Cummings	YES
District 7:	Robert Chavis	YES
	Larry Campbell	YES
	Terry Campbell	YES
District 8:	Steve Sampson	YES
District 9:	Anita Hammonds Blanks	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Danita Locklear	YES
	Walter Lowery	YES
District 13:	William Maiden	YES
District 14:	Homer Fields	YES



ATTEST: MCDUFFIE CUMMINGS
Treasurer, Tribal Council of the Lumbee Tribe of North Carolina

1-7-14
Date



ATTEST: LARMARI LOUISE MITCHELL
Secretary, Tribal Council of the Lumbee Tribe of North Carolina

1-7-14
Date